



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Credit for Renewable Electricity Production, Refined Coal Production, and Indian Coal Production, and Publication of Inflation Adjustment Factors and Reference Prices for Calendar Year 2012; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a publication of inflation adjustment factors and reference prices for calendar year 2012 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A)), section 45(e)(8)(C)), and section 45(e)(10)(C) (26 U.S.C. 45(e)(10)(C)).

SUMMARY: This document contains corrections to a publication of inflation adjustment factors and reference prices for calendar year 2012 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A)), section 45(e)(8)(C)), and section 45(e)(10)(C) (26 U.S.C. 45(e)(10)(C)), that was published in the **Federal Register** on Wednesday, April 11, 2012 (77 FR 21835).

The 2012 inflation adjustment factors and reference prices are used in determining the availability of the credit for renewable electricity production.

FOR FURTHER INFORMATION CONTACT: Philip Tiegerman, or 202-622-3110 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The publication of inflation adjustment factors and reference prices for calendar year 2012 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A), section 45(e)(8)(C)), and section 45(e)(10)(C) (26

U.S.C. 45(e)(10)(C)) that is the subject of this correction is under section 45 of the Internal Revenue Code.

Need for Correction

As published, the notice of the publication of inflation adjustment factors and reference prices for calendar year 2012 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A), section 45(e)(8)(C)), and section 45(e)(10)(C) (26 U.S.C. 45(e)(10)(C)) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of inflation adjustment factors and reference prices for calendar year 2012 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A), section 45(e)(8)(C)), and section 45(e)(10)(C) (26 U.S.C. 45(e)(10)(C)), that is the subject of FR Doc. 2010-8675, is corrected as follows:

On Page 21835, column 3, under the title “Reference Prices”, line 9 from the bottom of the page, the language “and \$55.80 per ton for calendar year” is corrected to read “and \$58.49 per ton for calendar year”.

On Page 21836, column 1, under the title "Reference Prices" line 7 from the top of the page, the language "during calendar year 2011. Because the" is corrected to read "during calendar year 2012. Because the".

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